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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re the Application of: **Masato HAYASHI et al.**

Group Art Unit: **1745**

Application Number: **10/814,807**

Examiner: **Jane J. Rhee**

Filed: **April 1, 2004**

Confirmation Number: **5316**

For: **VACUUM HEAT INSULATING MATERIAL AND
MANUFACTURING METHOD THEREFOR**

Attorney Docket Number: **042320**
Customer Number: **38834**

RESPONSE AFTER FINAL

MAILSTOP: AF

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

March 7, 2007

Sir:

This paper is filed in response to the Office Action dated March 6, 2007.

Remarks begin on page 2 of this paper.